

Death

A guide to

DEALING WITH DEATH

Understanding the
problems and
processes
surrounding a
death

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Introduction

This brochure is designed to help you and your loved ones deal with the “business” processes surrounding a death in the easiest and simplest manner possible.

The brochure has two sections:

Preparing for Death

Information on decisions and arrangements that should be made before a death occurs.

Once a Death Occurs

Steps to help with the arrangements and business transactions once a death occurs.

Washington State statutes applying to many of the matters discussed in this brochure are included in the Reference Section.

Preparing for Death

LIVING WILLS

Washington law allows a person to make a written directive instructing his or her physician to withhold or withdraw life-sustaining systems, such as tube feeding for hydration (water) and nutrition (food). These actions must be specifically indicated.

“Living Will” Conditions

- Must be signed in the presence of two distinct disinterested witnesses and included in the patient’s medical records. (RCW 70.122.030)
- The document may not be signed by relatives, beneficiaries of the estate, attending physicians or their employees, health facility employees in which the signer is a patient, or any person who has a claim on the estate of the person making the living will.
- Procedures which serve only to artificially prolong life will be withdrawn or withheld only upon appropriate diagnosis by two physicians. (RCW 70.122.030)
- A “living will” may be revoked at any time, verbally or in writing. Permitted methods of revocation are set forth in RCW 70.122.040.
- Withholding of life-sustaining treatment in accordance with a valid patient’s written directive does not constitute a suicide, nor invalidate or modify any existing policy of life insurance (RCW 70.122.070.)

- **If a person makes no decision, the law allows the families to decide.**

ORGAN DONATIONS

Washington State Law

- Allows any adult to donate all or any part of his or her body for transplantation, medical research, or education.
- Requires hospitals and their medical personnel to ask any deceased individual's next of kin at or near the time of death, whether the deceased is an organ donor.
- Does not require the consent of surviving family members when a gift has been authorized by the deceased person, however, objection by the next of kin can cause delays which make donations impossible.

This law is to encourage medical personnel to offer the option of donating organs, not to pressure families. The final decision is up to the family.

Share Your Wishes

- Carry a donor card or driver's license notification at all times.
- Inform your family, physician, and attorney of your wishes and where to find the authorizing documents. That includes telling them you don't want to be a donor as well.
- Put something in your will, but make sure you also carry the necessary authorization on your person. If you don't, your wish may not be recognized at the time of death.
- Contact the LifeCenter Northwest for organ sharing for more information about organ donation and other anatomical gifts.

Health Care Directive

Directive made this day of _____.

I, _____, having the capacity to make health care decisions, willfully, and voluntarily make known my desire that my dying shall not be artificially prolonged under the circumstances set forth below and do hereby declare that:

(a) If at any time I should be diagnosed in writing to be in a terminally ill condition by the attending physician, or in a permanent unconscious condition by two physicians, and where the application of life-sustaining treatment would serve only to prolong artificially the process of my dying, I direct that such treatment be withheld or withdrawn, and that I be permitted to die naturally. I understand by using this form that a terminal condition means an incurable or irreversible condition caused by injury, disease, or illness, that would within reasonable judgment cause death within a reasonable period of time in accordance with acceptable medical standards, and where the application of life-sustaining treatment would only serve to prolong the process of dying. I further understand in using this form that a permanent unconscious condition means an incurable and irreversible condition in which I am medically assessed with reasonable medical judgment as having no reasonable probability of recovery from an irreversible coma or a persistent vegetative state.

(b) In the absence of my ability to give direction regarding the use of such life-sustaining treatment, it is my intention that the directive shall be honored by my family and physicians as the final expression of my legal right to refuse medical or surgical treatment and I accept the consequences of such refusal. If another person is appointed to make these decisions for me, whether through a durable power of attorney or otherwise, I request that the

person be guided by this directive and any other clear expressions of my desires.

(c) If I am diagnosed to be in terminal condition or in a permanent unconscious condition (check one):

☐ I DO want to have artificially provided nutrition and hydration.

☐ I DO NOT want to have artificially provided nutrition and hydration.

(d) If I have been diagnosed as pregnant and that diagnosis is known to my physician, this directive shall have no force or effect during the course of my pregnancy.

(e) I understand the full import of this directive and I am emotionally and mentally capable to make the health care decisions contained in this directive.

(f) I understand that before I sign this directive, I can add to or delete from or otherwise change the wording of this directive and that I may add to or delete from this directive at any time and that any changes shall be consistent with Washington state law or federal constitutional law to be legally valid.

(g) It is my wish that every part of this directive be fully implemented. If for any reason any part is held invalid it is my wish that the remainder of my directive be implemented.

Signed _____

City _____

County _____

State _____

The declarer has been personally known to me and I believe him or her to be capable of making health care decisions.

Witness _____

Witness _____

ESTATE PLANNING OPTIONS

Wills

- Every person 18 years of age or older has the right to execute a will, leaving his or her property to any person or entity.(RCW 11.12.010)
- Wills valid in another state will also be valid in Washington State. [Check with a legal advisor to determine if the will takes advantage of estate planning opportunities under Washington law.] (RCW 11.12.020)
- A will does not control property that is subject to joint tenancy, a community property agreement, or has a designated beneficiary.

No Will (Intestacy)

When there is no will or other estate planning arrangement, the “intestacy laws” specify persons entitled to the property.

Those laws state:

- The decedent’s one-half interest in the community property passes to the surviving spouse.
- Separate property, if any, will be divided according to state law. Commonly, without a will, separate property will go to the surviving spouse and the decedent’s children on a 50-50 percentage basis.
- Without surviving children, separate property is divided between the surviving spouse and the deceased’s parents, and/or siblings.
- If no close relation is located, the estate reverts to the State of Washington.

Gift By List

Under Washington law, certain types of personal property, mainly “tangible personal goods,” can be bequeathed through a listing which is separate from a will. Those items include furniture, cars, artwork, boats, precious metals, jewelry, stamps, and clothing. **Mobile homes, real estate, money, bank accounts, or securities cannot be transferred through a list.**

The list should be signed and dated, referenced in the will, and attached to it. If changes are made to the list, each version should be signed and dated. Upon death, the list is then filed in court along with the will.

Joint Tenancy

Bank accounts, stocks, bonds, and real estate are often owned in joint tenancy, with a right of ownership. Under this arrangement, after the death of one of the owners, the property automatically passes to the surviving owners. RCW 68.32.080.

Living Trust

A revocable living trust is a legal tool that can benefit some people by avoiding probate. It must be set up properly and requires periodic duties. Washington State has a simple and inexpensive probate system, so consult with an attorney who is knowledgeable about estate planning to determine what is best for your specific circumstances. Both a living trust and a carefully drafted will can be planned to avoid estate taxes. [Note: Only estates at \$700,000 or more need to consider state estate taxes. The state filing threshold will gradually increase to \$1,000,000 by the year 2006. Contact the IRS for more information or a copy of Publication

950 “Introduction to Estate and Gift Taxes.”] Be careful of non-attorneys who recommend estate planning tools like living trusts, then attempt to sell investments, insurance or annuities to fund the trust. Such actions are a conflict of interest and may constitute the unauthorized practice of law.

Community Property Agreement

Washington is a community property state. That means most property acquired during a marriage is presumed to be owned equally by husband and wife. A community property agreement provides for transfer of community property to the surviving spouse without going through probate.

- All community property agreements must be signed by both marriage partners and acknowledged by a notary public.
- Remember a surviving spouse does not automatically inherit the deceased person’s half of the community property. That happens when there is a community property agreement or a will that leaves the deceased person’s half of the property to the surviving spouse.
- Property, always held separately, such as gifts and inheritances will be treated differently under state estate distribution laws, unless the community property agreement converts separate property to community property.
- A community property agreement can unintentionally replace specific wishes in the deceased person’s will.

It is still advisable to draw up a will to outline what happens to the property when the surviving spouse dies.

- Community property agreements can be revoked only by a written document signed by both marriage partners and acknowledged by a notary public. [Except when some other method of revocation exists or it is allowed under a durable power of attorney.]
- There are different types of community property agreements. Some cover all property of the deceased (community or separate), others cover only community property. Make sure to check with a legal advisor to know the full effect of a community property agreement.

Durable Power Of Attorney

A durable power of attorney is a document that appoints someone to act on your behalf. That person will handle whatever affairs you specify in the document if you are unable or unwilling to handle your own affairs. The durable power of attorney can eliminate the need for a guardianship in many cases. The durable power of attorney is a powerful legal document which can be misused; check with your attorney if you desire one. RCW 11.94.

Once a Death Occurs

FUNERAL ARRANGEMENTS

As a relative or close friend, some day you may find yourself in the position of handling funeral and cemetery arrangements. Here is some important information to help you through that difficult time.

- Before making any arrangements, determine if the deceased left any instructions about funeral arrangements or had already purchased or pre-paid funeral or cemetery services. Funeral arrangements made by the deceased prior to his death must be carried out after he dies.
- If no prepaid arrangements have been made or if the prepaid purchases do not cover the entire amount required, you may be asked to sign a contract when ordering services.
- While the contract usually binds the person who signs it to pay the charges, that person can seek reimbursement from the estate, or can utilize money from other sources. However, if the estate is not sufficient to cover the funeral costs or other assets cannot be quickly converted to cash, the person who signed the contract may be required to pay the costs.
- Check to see if the deceased had any death benefits that would help cover funeral costs.

Funeral Costs

Under Federal Trade Commission rules that govern funerals:

- Funeral directors must offer accurate price information to people making inquiries over the telephone about funeral costs.
- If you inquire in person, funeral directors must give you a written, itemized price list with all the specific goods and services the funeral home offers.
- After making your selections, the funeral director must provide you with a written statement showing the total cost and a breakdown of each good or service purchased.
- You cannot be required to purchase goods and services you do not want in order to receive others.

Prearranged Funeral Services

- A full refund of all money shall be given to the purchaser of a prearranged funeral contract if it is cancelled within 30 calendar days of when it was signed.
- The funeral establishment must place 90 percent of the cash purchase price for a prepaid funeral service contract (excluding sales tax) into an insured trust account.
- After deduction of a maximum of 10 percent administrative fees and taxes, all interest, dividends, and increases earned by the trust becomes part of the trust.

- An alternative to a trust agreement would be a pre-funded contract with an approved insurance company.

Embalming

- Washington State does not always require embalming. A body must be embalmed only if it is to be held more than 24 hours without refrigeration, or under certain conditions if required by rule of the State Board of Health.
- If a body is to be transported by common carrier (airplane, train, etc.) more than 24 hours after death, the body must be either embalmed or prepared in accordance with the Washington Administrative Code Chapter 308-48.

Cremation

Under Washington State Law, if the family wishes, the remains may be cremated.

Funeral Notices

Information on deaths appear in many local newspapers. Some automatically publish a list of names of people who have died based on the filing of the death certificate. Many papers also print short articles called obituaries. Information submitted for an obituary should be typed or printed and should include information about the deceased person's family, activities, affiliations, funeral service, and any suggestions for remembrances. Some newspapers also publish paid funeral notices, which are optional and can be handled by the funeral director.

CHECK DEATH BENEFITS

Social Security Administration

Payment for covered individuals can only be made to an eligible surviving widow, widower or entitled child.

Veteran's Administration

Death benefits may be available for qualifying veterans through the Veteran's Administration.

Funeral Insurance

The deceased may have purchased funeral insurance, or have been a member of a civic or employment organization which provides death-related benefits. Also, check records to see if the deceased joined a "memorial society" which provides low-cost funeral options through a specific funeral home.

Prepaid Funerals

If the contract is paid for in advance, the funeral establishment must place 90 percent of the cash purchase price, excluding sales tax, in an insured trust account. After deductions for reasonable administrative fees and taxes, all interest, dividends or other additions become part of the account.

Note: if a prearranged funeral contract is cancelled within 30 calendar days of its signing, then the purchaser shall receive a full refund of all moneys paid under the contract.

On the Job Death

The State Department of Labor and Industries may pay a benefit for a worker whose death resulted from an injury in the course of employment.

Victims of Crime

If the death was the result of a criminal act, benefits may be available from the Crime Victims Compensation program administered by the State Department of Labor and Industries.

Death Certificates

Copies of the death certificate are usually necessary during the process of settling the estate. The easiest way to obtain a copy is to ask the funeral director for assistance. Or, you can obtain a copy of the death certificate yourself.

Within 30 Days of Death

Your County Health Department can provide you with a copy of a death certificate on a death occurring within 30 days. The first copy is available at a fixed rate, with additional copies obtained at the same time, offered at a discount. If you order additional copies at a later date you will pay a higher price.

After 30 Days of Death

If the death occurred in Benton, Clark, Franklin, Grays Harbor, King, Pierce, Snohomish, Spokane, Thurston or Whatcom Counties, copies of death certificates for deaths occurring more than 30 days ago are available from the county health department.

In other areas, after 30 days, contact the State Department of Health Center for Health Statistics.

Caring for the Deceased's Property

When a person dies, it is important to account for the deceased person's property, making sure it is safe and protected. If the person lived alone, make arrangements to stop newspaper deliveries and to have mail forwarded or held at the post office for daily pick-up.

The matter of who will inherit the deceased's property is determined by the estate planning arrangements that were made by the person during their lifetime.

IMMEDIATE FINANCIAL CONCERNS

When a death occurs, people and businesses who are owed money usually understand and will work with you to get through this difficult time.

- Contact creditors and make special arrangements if it is difficult to make timely payments.
- Family members or friends providing money to cover immediate needs will be reimbursed from the estate.
- When paying bills, keep careful records of the payments or loans.

Paying Bills

Utility Bills

Make sure to pay utility bills to ensure continued service.

Medical Bills

These bills are often covered by Medicare, Medicaid or a medical insurance plan. Before making any payments, call the appropriate agency to obtain the necessary information or forms.

Long Term Debts

Make sure to make regular payments on long term debts such as mortgages, car loans or retail installment contracts until the estate is settled.

Access to Bank Accounts

- If the deceased was the only one authorized to sign on a bank account, money in accounts at banks or other financial institutions may not be immediately available.
- Accounts with co-signers or joint accounts will generally be able to draw funds out of an account with rights of survivorship. The other account holder will generally have access to the funds and may be deemed the owner of the funds.

Stocks and Bonds

United States Savings Bonds

U.S. Savings Bonds are payable upon death to another person. Any person whose name is registered along with the deceased's name on bonds payable upon death, may redeem the bonds immediately.

Stock Shares

Certain documents will need to be provided before a person whose name is registered on the stock with the deceased's can sell those shares. Con-

sult a stockbroker or financial advisor for more information.

Safe Deposit Boxes

Under Washington law, the safe deposit box of the deceased is NOT SEALED.

- Anyone who has the right of access to that box may open that box.
- When opening a safe deposit box, make an accurate record of the contents and note any items removed.
- If the deceased was the only one authorized to open the box, or if the other authorized person is not available, legal or formal proceedings may be necessary in order to open the box.

Life Insurance

Life insurance proceeds are usually paid to the named beneficiaries within a few weeks after filing the required form. This form is submitted to the insurance company, together with the policy and a copy of the death certificate. If the death was accidental and the policy contains a provision for additional coverage in that event, some proof of the accident will be required.

INVENTORY OF PROPERTY

A very complete and detailed listing of all property of the deceased, its value at the time of death, and the “fair market value” of each item should be compiled immediately. If the deceased was married, the list should reflect any items that are community property. If necessary, a professional appraiser can be hired and paid from the estate.

All property should be listed in the order and categories shown below. This list will also help people inheriting property to determine its value and in reporting any capital gains tax if they sell the item.

Real Estate

Includes the deceased person’s residence, any summer or recreational property lots, or other interests in land owned by the deceased. Property tax statements show the assessed value, not the fair market value. Estimates of fair market value may be obtained from a real estate agent or an appraiser.

Stocks And Bonds

This includes shares of stock, bonds, notes payable to the deceased and other securities, including the exact name or names in which they are registered.

If the securities are traded on a stock exchange, the average between the high and the low on the date of the death will be used as the value per share. United States Savings bonds are valued by using a table which is available at most financial institutions.

Cash, Financial Institution Accounts

On each account, list the exact name on the account, the account number, the financial institution and branch and balance as of the date of death. Note whether the account has a right of survivorship.

Insurance

List any insurance policies that pay benefits upon the policy holder's death. Include life insurance, mortgage insurance or credit insurance.

When Applying For Benefits

When applying for benefits, ask the insurance company to send you a copy of Internal Revenue Service Form 712 for each policy. This form lists the policies, the face amounts, any cash additions, premium refunds and loans against the policy. This information will be needed to complete the inventory of property and may be needed by the beneficiary to file federal income tax returns.

MISCELLANEOUS PROPERTY

- **Motor Vehicles** - Include the year, make, model, registration number, mileage and condition. Determine the value of the vehicle from the Kelly Blue Book or NADA Guide.
- **Boats** - Include year/make/model/identification numbers.
- **Furniture and Furnishings** - Include major appliances, sporting and hobby equipment, and antiques.

A detailed listing is not necessary except for specific items of particular value.

- **Jewelry** - A detailed listing is not necessary except for specific items of particular value.
- **Business Interests** - List sole proprietorships, partnerships, or shares in a closely held corporation or limited liability company.
- **Employment Benefits** - List pensions, and profit-sharing plans, IRA's or 401K's.

TRANSFER OF ESTATE PROPERTY

PROBATE

Probate is the technical, legal term for distribution of the deceased person's estate under the supervision of the court. It is designed to protect all those who have an interest in the deceased's property, such as immediate family, joint tenants, creditors and the taxing authorities.

Is Probate Necessary?

In many cases, probate proceedings are not necessary to transfer property of the deceased to persons entitled to it. Depending on a variety of factors, probate may be necessary or preferable. Consultation with a legal advisor is recommended.

The probate procedures in Washington State are relatively simple and, in most cases, require very little court intervention.

- **Appointment of an Executor or Administrator** - this person takes charge of the property, its distribution, and the filing of necessary papers in court. Often this person is named in the will. If there is no will, the court will usually appoint a surviving spouse or relative to serve this function.

Executor Responsibilities:

- Provide proof that the will is valid and is the last will of the deceased.
- Provide written notice of probate proceedings to all known heirs and beneficiaries.
- Give actual notice of the deceased's name and social security number to the State of Washington - Department of Social and Health Services, Office of Financial Recovery.
- File with the court and publish in a legal newspaper a notice of death advising creditors to file any claims against the estate within four months.
- File an inventory of all the deceased person's property.
- Prove to the court that the estate is solvent (the total estate assets are greater than its total debt).
- After all these steps have been taken and non-intervention powers are granted by the court, the executor can do whatever is necessary to administer the estate without going to court for approval. That includes appraising property, investing and managing assets, paying creditors, filing and paying taxes, and transferring ownership of property.
- File a Declaration of Completion of Probate with the court once the probate process is concluded and all the steps have been completed.

Estates Under \$60,000

As long as real property is not involved, Washington state law allows the transfer of small estates to surviving heirs, as long as they are entitled to the estate, notify other potential heirs, and these conditions are met:

- It has been 40 days since the death
- The estate is under \$60,000
- No probate pending
- All creditors have been satisfied
- All estate debts paid

If all these conditions are met, the claiming heir must submit a completed, signed and notarized affidavit affirming that the conditions have been satisfied to a transfer agency holding the security. That affidavit would allow the transfer of assets to the claiming heir. RCW 11.62.010.

Remember, depending on a variety of factors, going through probate may be necessary or preferred.

Joint Tenancy

Property held in joint tenancy with a right of survivorship usually can be transferred after a few prerequisites are met. These may include furnishing a copy of the death certificate and if the estate is over \$600,000, proof that no federal or state estate taxes are due. Estates under \$600,000 are no longer required to file federal estate tax returns, therefore Washington State no longer requires they submit a non-liability tax release form.

Community Property Agreement

Upon death, these agreements are used to transfer property to the surviving spouse without going through formal probate proceedings. (See Community Property) According to the law, community property agreements cannot interfere with the right of creditors to collect debts. That means the deceased person's debts must still be paid. Contact an attorney to assist in the transfer of property covered by a community property agreement.

Informal Methods

It is possible to transfer some kinds of property, such as final paychecks, on an informal basis, without going through probate court proceedings. Other assets, such as insurance policy proceeds and some employee benefits, can be transferred directly to the designated beneficiaries without formal court probate proceedings. Likewise, some financial investments may be held "P.O.D.," payable on death, or "T.O.D.," transfer on death to named beneficiary. The transferee has no ownership interests in the investment until the death occurs.

TAXES

Income Taxes

Even after death, federal income taxes are still due by the April 15 deadline, just as they would be if the person was alive. If the information needed to file the tax return is not available, an extension can be requested from the Internal Revenue Service.

Obtain a copy of the free IRS booklet, "Tax Information for Survivors, Executors and Administrators," Publication 559.

For further information, contact the nearest IRS taxpayer information services listed under United States, Internal Revenue Service in your telephone directory.

Property Taxes

Property taxes are also due at the same time and in the same manner as if the deceased person was still alive. After the transfer of property, the deceased's estate has no further obligation, and the taxes are paid by the person who received the property. Contact your county treasurer's office for more information on property taxes.

Federal Estate Taxes

The federal government assesses a tax based on the value of the deceased person's estate. For deaths occurring in the year 2002, a federal estate tax return has to be filed only if the total value of the deceased person's estate exceeds \$1,000,000. Please note that the federal filing threshold will change several times over the next few years.

If the estate is required to file a federal tax return, it must be filed and all taxes paid within nine months of the date of death.

The tax will be based on the following:

- All property in which the deceased had an interest at death
- Large gifts prior to death
- Life insurance proceeds, unless ownership was transferred more than three years prior to death or the decedent never actually owned the policy.

- Half of the value of the community property
- All property held separately from community property

THE “MARITAL DEDUCTION” - The value of most property which passes to a surviving spouse is deducted from the value of the estate. Check with the IRS or a financial advisor for information on what can and cannot be subtracted from the estate under the marital deduction.

Washington State Estate Tax

Washington levies an estate tax. For deaths occurring after December 31, 2001, the state of Washington has different estate tax reporting requirements than the federal government. In the year 2002, estates with a gross value between \$700,000 and \$999,999 must file an estate tax return with the state of Washington, but are not required to file with the federal government. The reporting thresholds for both the state of Washington and the federal government will change several times over the next few years.

If you have any questions regarding Washington's estate tax, please contact the Department of Revenue's Estate Tax Section at (360) 753-5547 or (360) 753-7518. The revised Washington State Estate Tax Return and instructions are available on the Department of Revenue's web site at: <http://www.dor.wa.gov>

If You Have To File...Be Aware

The estate tax applies to estates of Washington residents and to non-residents with property in Washington.

- It includes real estate and other tangible property including motor homes, boats and cars.
- The state estate tax is due nine months from the date of death.
- Federal law, as it existed on January 1, 2001, sets the rate and amount to be paid in state estate tax.
- Tables to determine the state estate tax due are found in WAC 458-57-015 or on the state estate tax return forms.
- If a federal return must be filed, submit the return with proper evidence that the state estate taxes have been paid. A portion of that amount may be deducted from the federal taxes due.
- When you pay your state estate taxes, the state will give you a receipt for payment to send to the IRS, if a federal return must be filed.
- Release of state tax liability comes only after the personal representative of the estate forwards a copy of the federal estate tax closing letter or IRS audit report to the Department of Revenue. Or for those estates that are not required to file a federal return, when the correct amount of estate tax due to the state has been paid.

Gift Tax

There is no Washington State gift tax. Therefore, any gift transferred after January 1, 1982, will not be taxed under Washington State law. It may, however, still be taxable under existing federal tax law.

Generation-Skipping Transfer Tax

Washington State taxes certain generation-skipping transfers. If you have any questions regarding the generation-skipping transfer tax, please contact the Department of Revenue's Estate Tax Section at (360) 753-5547 or (360) 753-7518.

Summary

Information and state tax forms can be obtained from the Washington Department of Revenue at: <http://www.dor.wa.gov>

If you have any questions regarding Washington's estate tax, please contact the Department of Revenue's Estate Tax Section at (360) 753-5547 or (360) 753-7518.

WASHINGTON STATE LAW PERTAINING TO THIS BROCHURE

Available in your local library or online at <http://www.legalwa.org/>, the Revised Code of Washington (RCW) may be referred to when one has specific questions regarding Washington State laws. Here is a listing of some of the RCW's used in this brochure.

RCW 18.39.215 - Embalming

RCW 11.12.260 - Gift by List

RCW 70.122 - Living Will

RCW 11.62 - Affidavit of Successor, small estates

RCW 18.39.250 - Prearrangement Funeral Service Contracts

RCW 18.39 - State Funeral Directors

RCW 68.46 - Regulations for Cemetery Operations

RCW 68.50.165 - Embalming if Funeral Home Lacks Refrigeration

RCW 68.50.270 - Family Entitled to
Cremated Remains if they so desire
RCW 11.20 - Probate
RCW 83.100 - Estate Tax

The Washington Administrative Code (WAC) also contains rules which pertain to this booklet.

WAC 248-40-050 - Transporting body by Common Carrier after a Death

* These codes are written in legal language which has specific legal meanings. It is always wise to check with professional legal or financial counsel. This booklet is intended to answer general questions which arise after a death.

REFERENCES

Low Income Legal Assistance

Is available from Columbia Legal Services
Toll Free 1-800-342-3872

Other Legal Information

Senior Rights Assistance

Seattle (206) 448-5720
Toll Free 1-800- 972-9990
(ask for Senior Rights Assistance)

Northwest Women's Law Center

Seattle (206) 621-7691

Other Information Sources

Social Security Administration

Toll Free 1-800-772-1213

Medicaid

(Contact the local Department of Social and Health Services office. Look under Washington State in your local phone book.)

U.S. Veteran's Administration

Toll Free 1-800-827-1000

Washington State Department of Veteran's Affairs

Toll Free 1-800-562-2308

Industrial Insurance Compensation**Crime Victims Compensation****State of Washington Department of Labor and Industries**

Toll Free 1-800-762-3716

LifeCenter Northwest

Leave a Lasting Legacy, Donate Life.

1-877-275-5269

<http://www.livinglegacyregistry.org>

Washington State Bar Association

Pamphlet program offers pamphlets on wills, trusts, and probate. To obtain a free copy, send a self addressed stamped envelope for each title to:

Washington State Bar Association

2101 4th Ave., 4th Floor

Seattle, WA 98121

(206) 727-8200

<http://www.wsba.org/public/consumer/default.htm>

Federal Trade Commission

Free pamphlet "Consumer Guide to the FTC Funeral Rule." Available by writing to:

Federal Trade Commission

915 2nd Ave., Suite 2896

Seattle, WA 98174

The FTC is also interested in receiving written complaints about problems with purchasing funeral goods and services.

**Center for Health Statistics of the State
Department of Health**

Death Certificate Ordering Information

(360) 236-4313

PO BOX 9709

Olympia, WA 98507-9709

<http://www.doh.wa.gov/EHSPHL/CHS/death.htm>

FOR FURTHER INFORMATION:

CONSUMER RESOURCE CENTERS OFFICE OF THE ATTORNEY GENERAL

Website <http://www.atg.wa.gov>

Statewide (800) 551-4636

Bellingham (360) 738-6185

Kennewick (509) 734-7140

Seattle (206) 464-6684

Spokane (509) 456-3123

Tacoma (253) 593-2904

Vancouver (360) 759-2150

CONSUMERLINE has taped information on a number of consumer related issues. Residents in Washington can call **(800) 692-5082**.

For Further Information the Attorney General's Office has a policy of providing equal access to its services. If you need to receive this information in an alternate format, please call (206) 464-6684. The hearing impaired may call 1-(800) 833-6384 statewide.



Dealing With Death **January 2004**

Published by the Consumer Protection Division of the Washington State Attorney General's Office.

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